There will thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

23. A lost cheque should be treated in the accounts of the Department in all respects like a cancelled cheque (Article 22), the treasury certificate of non-payment (Article 27, Civil Account Code, Volume I) being regarded as the voucher in support of the entry of cancellation on the creditor side of the cash account. 448A-26.

24. If a lapsed or time-expired cheque (*vide* Article 10) is presented for renewal, this should not be effected by altering the date. The lapsed cheque should first be taken back and cancelled, and then a fresh cheque should be issued, *vide* Article 22. 448A-27.

IV.—CHECKING AND BALANCING.

25. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled (and dated) under the last entry checked. 448A-6.

26. The cash book should be closed and balanced monthly. Divisional Officers should close their books on the last working day of each month, but subordinate officers may do so on the 27th or such earlier date as may be necessary in order to ensure that the officer in charge of the division in which they are serving or in which their accounts are compiled may receive by the last day of the month, a copy of the cash book (with the original vouchers and such other accounts as may be prescribed). 448A-2 and 17.

27. In the case of Divisional Officers, the cash balance on hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Account in Form 6 (Article 61). They must, when at head-quarters, always verify the cash balance in person and sign the accounts to be rendered to the Accountant General. When the Divisional Officer is absent on tour, the duties may be entrusted to the senior gazetted subordinate of the divisional staff present at head-quarters, but without the special sanction of the local Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer. 448A-19.

C.—Advances to Disbursers.

28. A subordinate officer who is not authorised to draw cheques against the letters of credit issued in favour of the Divisional Officer (Article 6), may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge. 448A-16.

448A-41. **29.** When such a cash advance is made to a subordinate officer, the amount of it must be charged at once in the cash book of the officer making the advance, under "Forest Advances" as an advance to the disburser concerned. Until cleared, the advance should be held at the personal debit of the disburser and treated in the accounts in the manner prescribed for advances to contractors, *vide* Articles 45 and 46.

448A-52. **30.** The remittance of advances to disbursers by postal money orders may be authorised by the local Government, wherever convenient, under such rules as may be deemed necessary. In such cases a post office receipt, with the money order acknowledgment of the disburser concerned, will suffice as a payment voucher.

448A-41 and 42. **31.** A ledger account should be maintained in the divisional office in respect of the transactions with each disburser to whom an advance has been made, and when examining the copies of the cash books of subordinate officers (Article 58), it should be seen that the opening and closing cash balances in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month.